Tax Code	Tax Code Description

01   Tax charge shall not apply to schools, churches, public buildings, nor burial associations for burial service.

02   Tax charge shall not apply to crop-hail, flood, bonds, or insurance purchased by the city.

03   Tax charge shall not include premiums paid on property or risks owned by the city; structures actually used as churches, places of worship or parsonages; all high schools and elementary schools whether public, church or private.

04   Tax charge shall not apply to county or county boards' coverage, or municipal and rural cooperative electric utility operations.

05   Tax charge shall not apply to churches, public school district properties, or properties used exclusively for religious, educational or charitable purposes.

06   Tax charge shall not apply to insurance purchased by the city.

07   Multiple-line insurance policies, with indivisible premium, are taxed at the rate of 5.5%. Indivisible premiums (see tax code "15").

08   Tax charge shall not apply to property used exclusively for religious, educational, or charitable purposes. Indivisible premiums (see tax code "15").

09   Tax charge shall not apply to property used exclusively for religious, educational purposes, whether public, church, or private.

10   Tax charge shall not apply to bonds; religious sects; nationally recognized charitable organizations; or on property owned by federal, state, county, or municipal governments. The Magoffin County rescue squad shall be exempt from paying municipal insurance premium tax.

11   Tax charge shall not apply to properties used or owned by any religious organization.

12   Tax charge shall not apply to crop insurance.

14   Tax charge shall not apply to churches.

15   Indivisible premiums. Indivisible premium multiple-line policies consist mainly of homeowners and farm owners policies. Other multiple-line policies have divisible premiums and the appropriate tax for the various lines of insurance is applicable separately. Since KRS 91A.080 requires a breakdown of all collections by category, indivisible premium multiple-line policies must be broken down giving a weight of two-thirds of the

premium to the fire provision and one-third of the premium to the casualty provision before determining the tax.

16   Tax charge shall not apply to property used exclusively for religious, educational or charitable purposes.

17   Tax charge shall not apply to doctors malpractice insurance.

18   Tax charge shall not apply to policies issued to governmental units and policies insuring the main location of all organized charities.

19   Tax charge shall be 7% for non-commercial and 3% for commercial insurance. Tax charge shall not apply to insurance for cargo and product liability.

20   Tax charge for automobile shall be 3% on private automobiles of natural persons residing within the corporate limits and 10% on automobile insurance not on private automobiles of natural persons. Tax charge shall not apply to medical malpractice for any resident or group; bonds; property used exclusively for religious or charitable purposes; or federal, state, county, or municipal governments.

21   Tax charge shall not apply on policies of group health insurance.

23   This county tax has been imposed on all unincorporated areas within this county. Since all municipalities on the master list are incorporated, this tax will not apply to them.

24   Tax charge shall not apply to premiums collected from all accredited schools and all organized religious organizations; i.e. churches, synagogues, and places where worship services are held on a regular basis; nor premiums paid to any state employee benefit fund created pursuant to KRS Chapter 18A

25   Tax charge shall not include premiums paid on property or risks owned by any federal, state, county, or municipal government, or any agency thereof; premiums paid on property or risks owned by any bona fide religious denomination or sect, or any nationally recognized charitable organization; any and all bonds or fiduciary, surety, or indemnity nature.

26   This city imposes a $5.00 per policy minimum tax due quarterly.

27   Tax charge shall not apply to property used exclusively for religious, educational, or charitable purposes, or property owned by the city. Indivisible premiums (see tax code "15").

28   Tax charge shall not apply to the city, its officers, agents, or employees while acting in official capacity.

29   Tax charge shall not apply to buildings used exclusively for public worship.

30   This county exempts crop insurance.

31   Tax charge includes all incorporated and unincorporated areas of the county except for the incorporated area of Maysville.

32   The city of Millersburg $5.00 minimum fee shall refer to life only.

33   Tax charge shall not include premiums received for insuring the city of Radcliff against any or all liability insurance for city owned property or vehicles.

34   All rural fire departments of Garrard County or combination there of are exempted from the license fee imposed on insurance premium.

35   This tax shall not apply to premiums received on non-licensed farm equiptment and agricultural related endorcements.

36   Fleming County premium tax shall not apply to the following: (1) premiums for non-licensed farm equiptment insurance; (2) premiums for cargo or product liability insurance; (3) premiums for physician malpractice; (4) premiums for general liabilty insurance to companies and / or business with five or more full time employees who work at least forty hours per week; (5) premiums for general liability insurance for umbrella and excess liability policies required to obtain licenses and permits to do interstate and intrastate transit of freight; (6) premiums for property and risk insurance for property owned by the county, city, churches, parsonages, schools and fire department.

37   The premium tax rate imposed by the City of Georgetown will return to 5% in July 2011.

38   This ordinance is subject to a sunset clause and shall expire in two (2) years unless extended by a vote of the Powell County Fiscal Court.

A   This county tax is imposed pursuant to KRS 91A:080 (7/13/90) and is imposed on all areas of the county. KRS 91A:080 (7/13/90) allows insurance companies to credit city license fees or taxes against the same license fees or taxes levied by the county. For reporting purposes, where the city has the same or higher tax rate, report to the city on premiums collected for risks within the city and no report is necessary to the county on those premiums; however, where the city tax is less than the county tax, a report must be sent to the city, a credit taken on LGT-142, and the balance due paid to the county. For this schedule, there are 16 cities that need an LGT-142 filed - Bullitt county - Shepherdsville, Mount Washington and Hebron Estates; Hopkins County - Dawson Springs, Hanson, Madisonville, Nebo, St. Charles and White Plains; Jefferson County - Glenview Manor, Kingsley, and Ten Broeck: Mason County - Dover; Meade County - Ekron; Pulaski County -Science Hill; Wayne County - Monticello; (see LGT-142 instructions).

B   Includes all incorporated and unincorporated areas of the county. Implemented prior to July 13, 1990. Generally, insurers which pay license fees or taxes under KRS 91A:080 are permitted to credit city license fees or taxes against the same license fees or taxes levied by the county only "...

When the license fees or taxes are levied by the county on or after July 13, 1990." The status "grandfathered" county taxes, which were levied prior to July 13, 1990. Therefore, premiums collected within these cities must also be reported to the counties: Lawrenceburg - - Anderson County; Hickman - - Fulton County; Springfield - - Washington County

C   County means all incorporated and unincorporated areas of Pulaski County, except the incorporated areas of the cities of Somerset, and Burnside.

D   This is an urban county government, which combines the city of Lexington and the county of Fayette into one government. This means that there is only one (1) tax payable to the Lexington-Fayette urban county government. Livestock and war risk are excluded from the local government premium tax in this county.

E   This county tax has been imposed on all unincorporated areas within this county. Since all municipalities on this master list are incorporated, this tax will not apply to them. This county tax was implemented prior to July 13, 1990; therefore, insurance companies may not take the city credits pursuant to KRS 91A:080 7/13/90.

F   This city exempts all administrative agencies of that city.

G   Tax charge shall not apply to any policy purchased by the city or any emergency service organization.

H   The cities of Keeneland and Whipps Millgate have been incorporated into the city of Lyndon. Also the city of Crescent Park has merged into the city of Fort Mitchell.

I   The cities of Cherrywood Village, Fairmeade, Plymouth Village and Springlee were incorporated into the city of St. Matthews.

J   The City of Park Lake has been annexed into the City of Crestwood and will become a part of the City of Crestwood, Oldham County, Kentucky. The City of Park Lake is no longer a municipal corporation.

K   Any refund claims made by any Company submitting payments hereunder to the City of Flemigsburg shall be made no later than two (2) years from the date such payment is made to the City.

L   This county tax has been imposed on all unincorporated areas within this county. Since all municipalities on this master list are incorporated, this tax will not apply to them and no credit will be taken.   Additionally, the following incorporated cities that do not impose a tax are also exempted from the Kenton County premium tax: Crestview Hills, Edgewood, Fairview, Independence and Kenton Vale.

N   An additional 2% will be phased in for all taxed categories except health, starting July 1, 2010

O   City of Whitesville premium tax will be increased in increments of 2% in 2009 and 2% in 2010.

P   Louisville and Jefferson County have merged as Louisville-Jefferson County Metro Government. The Louisville Urban Services District is establlished pursuant to KRS 67C.147 as a separate taxing district encompassing the previous boundaries of the former City of Louisville.